

# IRS News Release

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## **The IRS Reminds Tax-Exempt Organizations of All Sizes to File the Form 990 on Time to Preserve Their Tax Exempt Status**

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WASHINGTON — The Internal Revenue Service today reminded tax-exempt organizations to make sure they file their annual information form on time. In 2010 the tax-exempt status of any non-profit that has not filed the required form in the last three years will be revoked

The [Pension Protection Act of 2006](#) requires that non-profit organizations that do not file a required information form for three consecutive years automatically lose their Federal tax-exempt status. This requirement has been in effect since the beginning of 2007.

A list of revoked organizations will be available to the public, as well as state charity and tax officials, on our website, [www.irs.gov](http://www.irs.gov).

If an organization loses its exemption, it will have to reapply with the IRS to regain its tax-exempt status. Any income received between the revocation date and renewed exemption may be taxable.

Small non-profit organizations with annual receipts of \$25,000 or less can file an electronic notice, Form 990-N ([e-Postcard](#)). They will need only a few basic pieces of information to file: the organization's employer identification number, its tax year, legal name and mailing address, any other names used, an Internet address if one exists, the name and address of a principal officer and a statement confirming the organization's annual gross receipts are normally \$25,000 or less.

Tax-exempt organizations with annual receipts above \$25,000 are required to file the Form 990 or the Form 990-EZ annually. Private foundations file Form 990-PF. Churches and integrated auxiliaries of churches are not required to file Form 990-series returns or notices.

Form 990-series returns and e-Postcards, are due by the 15<sup>th</sup> day of the 5<sup>th</sup> month after an organization's tax year ends.

For more information, see the (address of new Web page) page on [IRS.gov/eo](http://IRS.gov/eo).